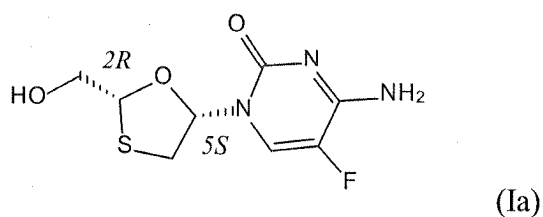


CLAIMS SECTION

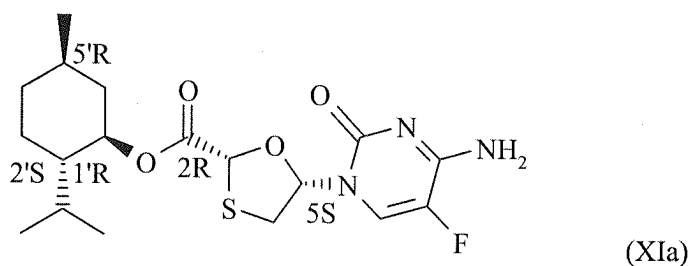
This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Previously Presented) Process for preparing emtricitabine of formula (Ia)



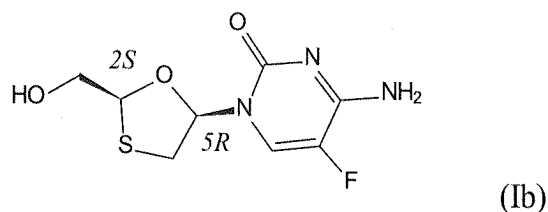
comprising the salification reaction of an intermediate compound of formula (XIa)



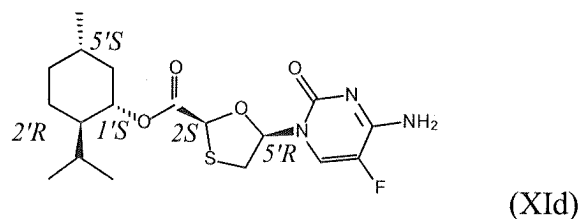
dissolved in a suitable solvent, by treating the intermediate compound of formula (XIa) with an organic or mineral acid to give the corresponding salt, wherein the corresponding salt is in an isolable solid form.

2. (Canceled)

3. (Previously Presented) The process of Claim 1, wherein the solvent is selected from the group consisting of alcohols, hydrocarbons, esters, ethers, chlorinated solvents, and mixtures thereof.
4. (Previously Presented) The process of Claim 3, wherein the solvent is selected from the group consisting of methanol, ethanol, isopropanol, toluene, ethyl acetate, propyl acetate, isopropyl acetate, butyl acetate, isobutyl acetate, tetrahydrofuran, dioxane, methylene chloride, and mixtures thereof.
5. (Previously Presented) The process of Claim 1, wherein said organic or mineral acid is selected from the group consisting of fumaric acid, maleic acid, lactic acid, salicylic acid, succinic acid, glycolic acid, tartaric acid, acetic acid, citric acid, formic acid, benzoic acid, malonic acid, oxalic acid, hydrochloric acid, hydrobromic acid, sulphuric acid, nitric acid, perchloric acid, phosphoric acid, p-toluenesulphonic acid, methanesulphonic acid, 2-naphthalenesulphonic acid, benzenesulphonic acid, 4-chlorobenzenesulphonic acid, and mixtures thereof.
6. (Previously Presented) The process of Claim 5, wherein said organic or mineral acid is selected from the group consisting of oxalic acid, succinic acid, maleic acid, methanesulphonic acid, 4-chlorobenzene-sulphonic acid, hydrochloric acid, and mixtures thereof.
7. (Previously Presented) The process of Claim 1, further comprising isolating said corresponding salt by filtration.
8. – 12. (Canceled)
13. (Previously Presented) Process for preparing the compound of formula (Ib)



comprising the salification reaction of an intermediate compound of formula (XId)



dissolved in a suitable solvent, by treating said intermediate compound of formula (XId) with organic or mineral acids to give the corresponding salt, which is insoluble in the said solvent, in readily isolable solid form.

14. (Previously Presented) The process of Claim 3, wherein the solvent is from the group consisting of methanol, isopropanol, ethyl acetate, and mixtures thereof.

15. (Canceled)

16. (Previously Presented) The process of Claim 5, wherein said organic or mineral acid is oxalic acid.